



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
FINANCE (BUDGET) DEPARTMENT

OFFICE MEMORANDUM

The 7th April, 2022

No.FEB.57/2022/6.-

Sub: Guidelines on Repairing and Renovation works.

It has been observed by the Finance Department that many Administrative Departments are executing renovation works under Revenue expenditure which include additions and improvement of works, whereas these should be treated as Capital Expenditure

In view of the fact stated above, the State is losing a significant number of assets that have already been created as a result of the expenditure incurred under the category of Establishment Expenditure. Since, the aforesaid expenditure is incurred under Revenue Head instead of Capital Head, these are not reflected as assets in the books of accounts of the Accountant General. Consequently, the accounts of the State in terms of asset creation have been inaccurately depicted.

In order to alleviate the situation, Finance Department proposes to lay down the following terms and conditions as regards renovation works:

- I) No Department would be allowed to take up any repair works without specific concurrence of Finance Department.
- II) There would be no bar on carrying out repairing works by utilizing the fund from National Health Mission (NHM), Sarba Siksha Abhijan and other societies etc. where funds are received from the Government of India or through Externally Aided Projects(EAP).

The proposed measures will help in saving revenue expenditure thereby making funds available for creation of capital assets.

SAMIR K. SINHA,
Principal Secretary to the Government of Assam,
Finance Department.